

SENATE BILL 3511

By Tate

AN ACT to amend Tennessee Code Annotated, Title 5;
Title 6; Title 7; Title 16; Title 17; Title 66; Title 67
and Title 68, relative to fees, taxes, liens and other
assessments imposed on real property.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-306(b), is amended by deleting the subsection in its entirety and by substituting instead the following:

(b) It is unlawful for any assessor or deputy assessor willfully or knowingly to permit or allow any property subject to taxation to be or remain unassessed or omitted from assessment, or willfully or knowingly to assess any property at less than the percentage of value required by law. Each violation of this subsection (b) is a Class B misdemeanor, punishable by fine only.

SECTION 2. This act shall take effect July 1, 2012, the public welfare requiring it.